

**BOARD OF SUPERVISORS, COUNTY OF PLUMAS, STATE OF
CALIFORNIA**

RESOLUTION NO. 21-8594

**RESOLUTION PERTAINING TO TAX REVENUE EXCHANGE BETWEEN
THE COUNTY OF PLUMAS AND THE HAMILTON BRANCH COMMUNITY
SERVICE DISTRICT IN PLUMAS COUNTY FOR THE ANNEXATION OF
THE HAMILTON BRANCH MUTUAL WATER COMPANY IN PLUMAS
COUNTY AND DISSOLUTION OF THE ENTIRE HAMILTON BRANCH
MUTUAL WATER COMPANY IN PLUMAS COUNTY**

WHEREAS, a proposal has been filed with the Plumas LAFCo Executive Officer to annex all of the territory within the Hamilton Branch Mutual Water Company in Plumas County to the Hamilton Branch Community Services District in Plumas County and to concurrently dissolve the entire Hamilton Branch Mutual Water Company – LAFCo Project 2021-Annx-0001; and

WHEREAS, under the provisions of Proposition 13 adopted in 1978, the distribution of property taxes within each county became the responsibility of the County Board of Supervisors; and

WHEREAS, Proposition 13 failed to make any provision for the redistribution of these taxes, as a result of reorganization of districts within the County; and

WHEREAS, Revenue and Taxation Code Section 99(b) designates the Plumas County Board of Supervisors as the agency responsible for deciding cases of jurisdictional change which will alter the service area or responsibility of a local agency, Revenue and Taxation Code Section 99(b) requires that the amount of property tax revenue to be exchanged, if any, and the amount of annual tax increment to be exchanged among the affected local agencies shall be determined by negotiation; and

WHEREAS, Section 99 of the Revenue and Taxation Code requires, before the LAFCo Executive Officer issues a certificate of filing for a proposed jurisdictional change, that an exchange of property tax revenue be negotiated between the affected agencies; and

WHEREAS, notification and consultation of the affected district has occurred and negotiations have been held between the County of Plumas and the Hamilton Branch Community Services District; and

NOW, THEREFORE, BE IT RESOLVED AND ORDERED by the Board of Supervisors of the County of Plumas as follows:

1. That the recitals set forth above are true, correct and valid.

2. That the jurisdiction change will not decrease the responsibility for services by either the County of Plumas or any affected local agencies.
3. That the Board of Supervisors of the County of Plumas agrees to accept the following negotiated exchange of property tax revenues and annual tax increment.
 - a. Property tax revenue in the amount of zero dollars (\$0) shall be transferred from the Plumas County General Fund to the Hamilton Branch Community Services District
 - b. Annual tax increment in the amount of zero dollars (\$0) shall be transferred from the Plumas County General Fund to the Hamilton Branch Community Services District
4. Upon finalization of the LAFCo Project 2021-Annx-0001, property tax revenues generated from within the subject area shall be governed by this resolution and shall be allocated for the following Tax Rate Areas (TRA):

104-422-001	104-321-011	104-421-007	104-421-021	104-423-004	104-291-004	104-332-014
104-422-002	104-314-001	104-421-008	104-421-022	104-423-005	104-281-005	104-332-015
104-422-003	104-314-002	104-421-009	104-311-016	104-423-006	104-281-006	104-331-018
104-422-004	104-311-009	104-421-010	104-311-017	104-423-007	104-281-007	104-331-019
104-422-005	104-311-010	104-421-011	104-311-018	104-423-008	104-281-008	104-331-020
104-422-006	104-311-011	104-351-005	104-311-019	104-423-009	104-281-009	104-331-021
104-422-007	104-311-012	104-351-004	104-311-020	104-423-010	104-281-010	104-331-022
104-422-008	104-311-013	104-421-012	104-311-021	104-423-011	104-281-011	104-331-023
104-313-001	104-311-014	104-421-013	104-303-011	104-423-012	104-281-012	104-282-001
104-313-002	104-311-015	104-421-014	104-303-012	104-423-013	104-281-013	104-282-002
104-313-003	104-421-001	104-421-015	104-303-013	104-423-014	104-281-014	104-282-003
104-313-004	104-421-002	104-421-016	104-303-014	104-423-015	104-281-015	104-282-004
104-313-005	104-421-003	104-421-017	104-303-015	104-423-016	104-281-016	104-282-005
104-324-002	104-421-004	104-421-018	104-303-016	104-423-018	104-281-017	104-282-006
104-324-001	104-421-005	104-421-019	104-423-002	104-281-002	104-332-012	104-282-007
104-321-010	104-421-006	104-421-020	104-423-003	104-281-003	104-332-013	104-282-008

Notwithstanding the paragraph above, the future incremental property tax allocated to the County General Fund and all local taxing entities shall not be changed because of this reorganization.

5. This determination is made without prejudice to any future jurisdictional changes and does not establish a precedent for making future determinations pursuant to Section 99 of the revenue and taxation code.
6. The Clerk is directed to file a certified copy of this resolution to the Plumas Local Agency Formation Commission, the Plumas County Administrative Office, the Auditor of the County of Plumas, the Hamilton Branch Community Services District, and the Hamilton Branch Mutual Water Company.

4. Upon completion of the LAFCo proceedings, the Plumas County Auditor-Controller is hereby directed to distribute the property tax revenues within the reorganization territory in accordance with this resolution.

BE IT FURTHER RESOLVED the County Administrator, is hereby authorized to sign any documents pertaining to implementation of this resolution and to act as the Board of Supervisors representative in above related property tax exchange matter.

The foregoing property tax revenue exchange resolution was passed and adopted at a Regular meeting of the Board of Supervisors of the County of Plumas held on the 8th day of June, 2021, by the following vote:

AYES: Supervisors: Goss, Thrall, Ceresola, Engel

NOES: None

ABSENT: Supervisor Hagwood

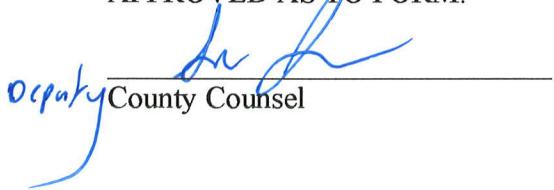
ABSTAIN: None



JEFF ENGEL, CHAIRPERSON
BOARD OF SUPERVISORS

ATTEST: 
Leidi Pulman
Clerk to the Board of Supervisors

APPROVED AS TO FORM:



Deputy
County Counsel

